(1) பக்கங்களின் எண்ணிக்கை 62

(2) புதுக்கித் திருப்பிய நாள் Dec 89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1745 (W)	அச்சகம் பலவகை
நாள் :	23-6-1890	~~198~~ .

டிக்கவோ கண்டபடி கையாளவோ கூடாது

31

V. No. 150 of Nov/88

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of salary. RS.	A.	P.	Deduct fines. RS.	A.	P.	Balance due and paid. RS.	A.	P.	Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886. RS.	A.	P.
Sub Dn officer's No 929 of 5-6-88	Maintaining Madarantam tank	Shayaparoya Mund.	From 1st to 31st October 1888	5	5	-	-	-	-	-	5	-	-	27th November/1888	1745 1 Paid 27th November/1888 (Sd) Soobrayaloo Naidoo Overseer			
		Narayanan		5	5	-	-	-	-	-	5	-	-					
		Ragavan		5	5	-	-	-	-	-	5	-	-					
		Marugan		5	5	-	-	-	-	-	5	-	-					
		Chinnappan		5	5	-	-	-	-	-	5	-	-					

Amount of this voucher, Rupees (in words) Twenty five only | 25 | - | - |

(Signature) (Sd) Soobrayaloo Naidoo, Musterer.

Dated 1st November 1888

(Sd) Soobrayaloo Naidoo
Overseer or ~~Officer~~ in charge of work.

Pay Rupees Twenty five as
Dated 20/11/88

(Signature) W. Sanderson
~~Executive Engineer or~~ Assistant Engineer or ~~Upper Subordinate~~ in charge of the sub-division.

Paid Rupees Twenty five as above in my presence.

(Sd) Soobrayaloo Naidoo
Overseer ~~or Officer~~ in charge of work.
20/11/88

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 935 AND 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

- Rupees 25 and under, Executive Engineer.
- Rupees 100 and above Rupees 25, Superintending Engineer.
- Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

---

gb. Cr 12.32 / 8/11/88

20 MAY 1896

15 DEC 88
D. P.
CHINGLEPUT DIVIS

CENTRAL OFFICE No.

P. W. D. FORM
No. M 4 A.

DIVISION.— Chingleput
SUB-DIVISION.— 4th do
MONTH.— October 1888

Voucher for Charges on account of Subordinate Supervision.

(To accompany accounts for the month.)

Work on which employed Temporary lascars on maintaining Madurantakam tank Rs 175 E.G.11

PW G&B 28/
5 ... /91

No. of this voucher ... 15 of Nov/88
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. ... ...

9/12 ... 5/8/89

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary.			Deduct fines.			Balance due and paid.			Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886.		
					RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			RS.	A.	P.
	1st Cooly	A. Balajee Sing	15th to 31st Jany/89	8/-	4	4	3	.	.	.	4	4	3	5th July 89	A Balajee Singh			

1745/2

Amount of this voucher, Rupees (in words) Four, annas four & pies three only 4 4 3

Dated 5th July /89.

(Signature) ————— Musterer.

Overseer or Officer in charge of work.

Pay Rupees
Dated

(Signature) ————— Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the sub-division.

Paid Rupees Four, annas four & pies three only as above in my presence.

Accountant. ...

Overseer or Officer in charge of work.

10,000—28-5-89.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 935 and 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz. :—

Rupees 25 and under, Executive Engineer.
Rupees 100 and above Rupees 25, Superintending Engineer.
Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

CENTRAL OFFICE No. 5

23 JUL.89

P. W. D. Form
No. M 4 A.

Division— Chingleput

Sub-Division— [illegible]

Month.— July/89

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed

Pointing Sheep & Beef Slaughter Sheds & gravelling roads in Farm yard at Saidapet Este 1672.

No. of this voucher 30 D/5 7..89

Cash-book No. ... ...

Work Voucher No. ... ...

Schedule No. ... ...

Voucher No. 10/7/89

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary.			Deduct fines.			Balance due and paid.			Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886.		
					RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			RS.	A.	P.
	[illegible]	[illegible]	12th to 27th June/89	8/-	4	12	10	-	-	-	4	12	10	10th July/89	[illegible]			
											4	12	10					

1765/3

Amount of this voucher, Rupees (in words) Four, annas twelve, pies ten only

(Signature) H. C. [illegible]
Musterer.

Dated July/89

H. C. [illegible]
Overseer or Officer in charge of work.

Pay Rupees

Dated

(Signature)
Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the sub-division.

Paid Rupees Four, annas twelve, pies ten only

as above in my presence.

Accountant. [illegible]

H. C. [illegible]
Overseer or Officer in charge of work.

16,000—23-5-89.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 935 and 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

Rupees 25 and under, Executive Engineer.
Rupees 100 and above Rupees 25, Superintending Engineer.
Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

CENTRAL OFFICE No. 4

P. W. D. Form.
No. M 4 A.

23 JUL 89

Division—Chingleput
Sub-Division—Mount
Month.—July 89

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.) 5-89

Work on which employed

Repg. White & colour-washing the [illegible] Barracks Poonamallee Est Rs 200

No. of this voucher 34 ... of 10th July /89
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. 11

EXECUTIVE ENGINEER S. THOMAS' MOUNT 30 NOV 88 CHINGLEPUT DIVISION

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary.			Deduct fines.			Balance due and paid.			Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886.		
					RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			RS.	A.	P.
Sanctioned Estimate	Temporary Lascars.	Ponnappa Naiken	October 1888	5	5	"	"	"	"	"	5	"	"	26th Nov 1888	Mark of Ponnappa Naiken			
		Narasimma-swamy Naiker		5	5	"	"	"	"	"	5	"	"		[illegible]			

1745/4

Amount of this voucher, Rupees (in words) Ten only Rs 10 " "

Dated ________

(Signature) E. Taylor
Musterer.

____
Overseer or Officer in charge of work.

Pay Rupees
Dated ________

(Signature) ________
Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the sub-division.

Paid Rupees Ten only
as above in my presence.

Accountant. [illegible]

S.O.

E. Taylor
~~Overseer or~~ Officer in charge of work.

20,000—11-10-37.

20 MAY 1890

3/1256
10-5-90

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 935 AND 1749.

---

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

Rupees 25 and under, Executive Engineer.
Rupees 100 and above Rupees 25, Superintending Engineer
Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

CENTRAL OFFICE No.

P. W. D. FORM.
No. M 4 A.

DIVISION.— Chingleput
SUB-DIVISION.— Tiruvellore
MONTH.— November 1888

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed Maintenance of Chembarambakam tank

E.
[illegible]
56

No. of this voucher 20
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. ... ...

EXECUTIVE ENGINEER
ST. THOMAS' MOUNT
30 NOV. 88
D. P. W.
CHINGLEPUT DIVISION

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary. RS.	A.	P.	Deduct fines. RS.	A.	P.	Balance due and paid. RS.	A.	P.	Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886 RS.	A	P
		Elavur Tank Closing breach [illegible] No 715																
Executive Engr	[illegible]	David Beg	22/30 9/88	8	2	6	5				2	6	5		[illegible]			

1745
5

Amount of this voucher, Rupees (in words) Two annas six and pies five only. | 2 | 6 | 5 |

Dated

(Signature)
Muster

[illegible] Supr
~~Overseer~~ Supr or Officer in charge of work.

Pay Rupees
Dated

(Signature) [illegible]
Executive Engineer or Assist[illegible] Engineer or Upper Subordin[illegible] in charge of the sub-division.

Paid Rupees 2-6-5 as above in my presence.

Accountant. [illegible]

[illegible] Supr
~~Overseer~~ Supr or Officer in charge of wo[illegible]

E. Taylor.
S-D-O

20,000—11-10-87.

Reference to Madras P. W. D. Code.
Paras. 935 and 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

- Rupees 25 and under, Executive Engineer.
- Rupees 100 and above Rupees 25, Superintending Engineer
- Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

20 MAY 1890

CENTRAL OFFICE No.

P. W. D. Form.
No. M 4 A.

Division.— Chingleput
Sub-Division.— Trivellore
Month.— November

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed

Elavur Tank, closing breaches &c. Rs 715

No. of this voucher 26
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. ... ...

Voucher No. 29-11-88.

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary. Rs.	A.	P.	Deduct fines. Rs.	A.	P.	Balance due and paid. Rs.	A.	P.	Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886. Rs.	A.	P.
[illegible]		Thyagaraya Naiker	28th to 30th Septr/88	8/-	1	5	4	.	..	..	1	5	4	29th November/88	C. Thiagaraya Naygr			

1745/6

Amount of this voucher, Rupees (in words) one, annas five & pies four only | 1 | 5 | 4 ✓

Dated 29th November/88.

(Signature) [illegible]
Maistry.

Overseer or Officer in charge of work.

Pay Rupees

Dated

(Signature) [illegible]
Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the subdivision.

Paid Rupees one, annas five & pies four
as above in my presence.

Accountant. [illegible]

Overseer or Officer in charge of work.

20,000—11-10-87.

Reference to Madras P. W. D. Code.
Paras. 935 and 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

Rupees 25 and under, Executive Engineer.
Rupees 100 and above Rupees 25, Superintending Engineer.
Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

20 MAY 1890

2

CENTRAL OFFICE No.

P. W. D. Form.
No. M 4 A.

Division.—Chingleput
Sub-Division.—[illegible]
Month.—November/88

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed

E. 4

P.W. 4052
566/

No. of this voucher ... ...
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. ... ...

Voucher No 6/13-12-88

Authority for appointment.	Capacity in which employed	Name.	Month and Period.	Rate of Salary.	Amount of Salary. RS.	A.	P.	Deduct fines. RS.	A.	P.	Balance due and paid. RS.	A.	P.	Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886. RS.	A.	P.
		Watchman for the [illegible]																
537/30-3-88	Watchman	Gopal Sing	15-2-88 November 88	5/	3	8	.	—	2	8	3	5	4	13th December 88	[illegible]			
2126/9-12-88		Rungasawmy	23rd to 30th November 88	5/	1	8	.	—	.	.	1	8	.		[illegible]			
											4	13	4					

1745/7

Amount of this voucher, Rupees (in words) Four, annas thirteen & pies four only

Dated

(Signature) — Musterer.

H. C. Uncle
Overseer or Officer in charge of work.

Pay Rupees
Dated

(Signature)
Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the sub-division.

Paid Rupees Four, annas thirteen & pies four only as above in my presence.

Accountant.

H. C. Uncle
Overseer or Officer in charge of work.

20,000—11-10-87.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 935 AND 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

- Rupees 25 and under, Executive Engineer.
- Rupees 100 and above Rupees 25, Superintending Engineer.
- Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

6   6/120 C.N / 10

CENTRAL OFFICE No.

20 MAY 1890

21 DEC 88

P. W. D. FORM.
No. M 4 A.

DIVISION.— Chingleput

SUB-DIVISION.— Mount

MONTH.— December /88

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed

No. of this voucher 6

Cash-book No. ... ...

Work Voucher No. ... ...

Schedule No. ... ...

Voucher No. 1.
28-11-88

Authority for appointment.	Capacity in which employed.	Name.	Month and Period.	Rate of Salary.	Amount of Salary. RS.	A.	P.	Deduct fines. RS.	A.	P.	Balance due and paid. RS.	A.	P.	Date of payment.	Signature and stamp for each payment exceeding Rs. 20.	Income tax recovered under Act II of 1886. RS.	A.	P.
		1																
		Watchman for old Superintending Engineer's Office at Guindy. Cost Rs. 5/-																
See Supdt. order No. 537/30-5-88	Watchman	Gopal Sing	1st to 31st Octr/88	5/-	5	.	.	.	.	.	5	.	.	20th November/88				

1745/8

Amount of this voucher, Rupees (in words) Five only   5 . .

Dated 20th November/88

(Signature) ____________ Musterer.

Overseer or Officer in charge of work.

Pay Rupees

Dated

(Signature) ____________ Executive Engineer or Assistant Engineer or Upper Subordinate in charge of the sub-division.

Paid Rupees Five only

as above in my presence.

Accountant.

Overseer or Officer in charge of work.

20,000—11-10-87.

Reference to Madras P. W. D. Code.
Paras. 935 and 1749.

1. The wages of men, who do not work with their own hands and are not paid at a daily rate, will be included in this form. Such Establishment will be regulated strictly in accordance with the rules laid down in Code, Para. 935.

2. The sanction required under Para. 935 will be quoted against the name of each individual employed, viz.:—

Rupees 25 and under, Executive Engineer.
Rupees 100 and above Rupees 25, Superintending Engineer.
Above Rupees 100, Chief Engineer.

3. The income tax recovered under Act II of 1886 will be noted in the last column against the persons concerned.

1

CENTRAL OFFICE No.

20 MAY 1890

P. W. D. Form.
No. M 4 A.

Division.— Chingleput
Sub-Division.— Mount
Month.— November/89

Voucher for Charges on account of Subordinate Supervision.

(To accompany Accounts for the month.)

Work on which employed

5607/9

No. of this voucher 1
Cash-book No. ... ...
Work Voucher No. ... ...
Schedule No. ... ...

EXECUTIVE ENGINEER'S OFFICE
24 FEB 90
CHINGLEPUT DIVISION

1245/9

Supt: Engineers Remarks	Executive Engineers explan
	Item 1. Para 3 Steps have been taken to reduce the amount imprest to what is actually necessary. All p -nent establishment is paid by the Executive Item 2 Para 4. Imprest account received back and no is necessary. Care will be taken that th cument is not sent out of office in futur

Executive Engineers explanation	Supt: Engineers remarks
Item 3 Para 5 No remarks. The final orders of Govt. referred to by Examiner are awaited	
Item 4 Para 6 The practice has been stopped the Sub-Dl. officers being ~~taken~~ instructed accordingly	17·12/10
Item 5 para 7. I beg to point out that as Sub Divisional officers have only one clerk each great delay in making payments will be made if the Sub-mission of measurement sheets instead of the books themselves is insisted on. Moreover as I draw all Contractors Cheques myself I like to have the Measurement Books and the Bills before me at the same time so that I can see that all is in order before making a payment and enter at the same time my k in the measurement Books which can then	I am of opinion that the measurement Books should be sent to the Execu Engineer in place of all measurement Sheets, which

Suptg. Engineers remarks	Executive Engineers explanation
are often incorrectly copied and take up more time than the one clerk can very well spare	then go back to the ~~first line~~ Sub divisional Officers. I hope they that things may be allowed to go on as they ar otherwise I shall lose much of my Control o the Works books and Consequently over the Works to wh they relate
	Item 6 Para 8. Instructions have been issued to the office mark office Copies of Bills as such
If the Salary Bill is signed on the afternoon of the last day of the month - and the disbursement of Salaries made on the 1st. of each month (Sunday excepted) the Executive Engineer could not very well pay his Establishment prior to despatch of Bill - but the Executive Engineer would appear to make the payments on the day of despatch which is not correct.	Item 7 Paras 9 & 10. A Copy of the Salary Bill is invariably by me prior to drawing salary Cheque it being always to be despatched the
	Item 8 para 11 Note 2. Instructions issued to the

Executive Engineers explanation	Suptg. Engineers remarks
Item 9. — Nearly all the vouchers were found. In cases where originals are missing duplicates &c will be obtained and further report will be made.	Presumably those Vouchers marked with Blue Pencil have been found

1745
11

Supdg Engineers remarks	Executive Engineers explanation

Executive Engineers explanation	Supdg Engineers remarks
Item 10. Paras 14 & 15 Vouchers herewith sent and will be sent to Examiner for audit in future	Forward 1745/12
Item 11 paras 16, 17 & 18 No action necessary	

Supdt Engineers remarks	Executive Engineers explanation
	Item 12 Para 19 Will be attended to
	Item 13 Para 21 This will receive attention when the next return is submitted. The Code rule requiring report to Superintending Engineer escaped notice
	Item 14 Para 22 Will be brought up to date

Executive Engineers explanation	Supdt Engineers remarks
Item 15 Para 23. In the Cases referred to the Contractors who originally undertook the Works failed and as there was no time to be lost another man was engaged and the same reported to Supg. Engineer for Confirmation. The Code rule will be strictly adhered to.	1745/13
Item 16 Para 24 & 25 Noted. The discrepancies in the register will be rectified	

Su	Supt. Engineers remarks	Executive Engineers explanation
		Item 17 Para 26. Will be attended to in future

Executive Engineers' explanation	Supt. Engineers remarks
Item 18 Para 29. The only Work which has 113 sub heads is "Constructing New Barracks for 200 men at Poonamallee". This Work having since been transferred to the Military Works Deptt. no further action necessary.	1745/14
Item 19 Para 30 No remarks	

Suptg Engineers remarks	Executive Engineers explanation
	Item no 20 Para 31 Will be carefully attended to in future and is being done now

Executive Engineers explanation	Suptg Engineers remarks
Item 21. Para 32 This was due to the permanent Sub Divisional Clerk having been away on leave and his substitute being a new man did not know what to do. The transaction has however been subsequently entered!	1745/14
Item 22 Para 33 & 36 Outlay has since been posted	
Items 23 & 24 Para 34 Has been rectified	
Item 25 Para 35 Has been rectified	

Suptg Engineers remarks	Executive Engineer's explanation
	Item 26 Para 36 The Register of Works has since been opened out and the necessary entries been made
	Item 27 Para 37 No orders of Govt have been received in this office on the point. When received they will be brought on the Tools Return
	Item 28 Para 38 Attestation of the entries in the Service book referred to ~~will~~ has been made
	Item 29 Paras 39 & 41 Have been since rectified and omission supplied

Executive Engineers explanation	Suptg Engineers remarks
Item 30 & 31 Para 40. Will be rectified to as per note Sub Conductor Sanderson is a warrant officer and the para 733 under which the [illegible] papers should be recorded in the Engrs office applies only to non-commissioned officers	1745/15
Item 31 Para 40 Entry of Sub divisional allowance in Service Book struck out and initialled	
Item 32 Para 42 Leave granted, entered in Service Book	[illegible] 5/6/90
C.W. Merlin Executive Engineer Chingleput D. 6.5.90 6/6/90	Offg Supdg Engineer 5th Circle

20 MAY 1890

Notes of the Inspection on the 2d to 4th December 1889 of the Office of the Executive Engineer Chingleput Division at St. Thomas Mount ~~by H. [illegible] Esqr~~

The Executive Engineer is still Mr. C. H. B. Bulton (Executive Engineer 5th Grade) the Accountant Mr. C. A. Huffton (3rd Grade). The Office was last examined by an accounts officer in November 1888 vide G.O. 238 W of 29th January 1889

1745/16

2. The Sub Divisional arrangements are the same as last reported. The Executive Engineer is the only drawing Officer and the Imprest holders are as follows:-

Conductor J. B. Sanderson Sub Engineer	Rs 200
Mr. E. Taylor ~~Superintendent~~ Supervisor	400
Mr. H. C. Bertie Sub Engineer	200

3. Mr. Taylor's imprest was recouped last in August 1889. Since then he has not submitted any imprest account, the reason for which is not known to the Divisional Office

4. The imprest sheet that was recouped in August 1889 was not in the office having it was

said, been returned to Mr Gayler with the Executive Engineer's remarks regarding some delay in paying maistries.

5. With reference to para 5 of last report the cash book is still kept by the same clerk therein referred to, he has not furnished any security

6. Referring to code para 1818 as modified by standing order No 360 dated 30 May 1888 contractors bills both original and copy are sent by Sub Divisional Officers to the Office of the Executive Engineer through contractors. After check the bills are sent to the Executive Engineer, whether at Head quarters or out in camp again through the contractors which course appears objectionable and will now be discontinued in favor of the course prescribed in code.

7 In the case of Trivellore and Chingleput Sub Divisions Contractors' bills are sometimes accompanied by measurement sheets and sometimes by measurement books. In the case of the works at the Head quarters of the Executive Engineer measurement books are invariably sent up with bills. Under G.O. 746 W of 5 March 1888 measurement sheets should be sent to the Divisional Office and there recorded and this is now promised.

[illegible] c. no. 761 circulation

17.45/17

8 Copies of contractors' bills kept in the Divisio Office are not marked as such across every page as required by Standing Order 592 of 11 January 1889 to code para 1818 this will now be done

9. In this division salaries are as a rule disbursed prior to the despatch of salary bills to Examiner's Offic for audit which is contrary to code 473 (2).

10. With reference to code 473, rule 7 the first charg for pay of Mr R Ty C Cundasamy Mudeliar Head Clerk transferred to this Division from the Presiden Division on the 25 November 1889 was paid beforeand

11. The Divisional code is not quite up to date, the last Standing Order pasted is No 661 while that received is No 865. At present it is difficult to say at any time how far the code has been brought up ~~by~~ By making a note in some convenient place in the code the No of Standing Order last received and pasted could be readily seen at a glan

12 Vouchers not submitted to the Examiner's Office for audit with the monthly accounts as detailed in column 6 and 7 of part II of List of accounts and vouchers (Form No. M 64) were audited (the Office copy of the list being used) from December 1888 to July 1889 inclusive.

13 The following vouchers were not produced having been mislaid.

Month	Reference to Schedule &c	Particulars				Remarks
July 1888	Provincial Schedule of Expenditure item 7	Nominal Muster Roll for	75	.	.	
	Do . 10	Miscellaneous Receipt	.	10	.	
	Do . 2	.	.	5	.	
	Irrigation Do item 46	Nominal Muster Roll	1	12	.	
		.	3	2	.	
		.	6	14	.	
April 1889	Tools and Plant item 1	Miscellaneous Receipt	.	3	.	
	Irrigation . 14	Nominal Muster Roll	8	13	.	
		Do	13	2	.	
December 1888	Imperial Schedule of Expenditure item 1	.	.	1	6	
		.	.	1	6	
	. 14	.	4	11	5	Description of Vouchers not given in part II
		.	5	15	.	
	Irrigation item 15		2	12	.	
			2	1		
		.	6	2	8	
		.	4	12	9	

Month	Reference to Schedule &c	Particulars				Remarks
December/88	Irrigation Schedule of Expenditure item 15		4	14	.	
		——— . ———	4	9	7	
		——— . ———	1	13	.	
		——— . ———	1	11	7	
		——— . ———	2	1	2	
		——— . ———	.	9	.	
		——— . ———	4	5	8	Description of Vouchers not given in part II
	item 37					
January/89	Imperial — Do — item 9	Petty Vouchers	1	8	.	1745/18
	Provincial . 1	Do	1	8	.	
		Do	.	8	.	
		Do	2	.		
February/89	— Do — . — . — 3	Nominal Muster Roll	99	8	.	
		Do	7	7		
	Imperial — . — . — 5	Do	3	8	.	
		Do	7	5	2	
		Do	17	5	.	
		Petty Voucher	1	10	4	
	— . — . — 7	Do	2	4	.	
		Do	3	.		
	Irrigation — . — . — 4	Nominal Muster Roll	10	.		
	— . — . — 20	Do	6	.		
	— . — . — 23	Do	12	1	4	
	— . — . — 49	Petty Voucher	4	.	.	
	— . — . — 112	Nominal Muster Roll	60	.		
		Do	60	.	.	
	— . — . — 2	Petty Voucher	3	5	4	
		Nominal Muster Roll	30	.	.	

March's vouchers have all been mislaid

14. Imperial Schedule of Expenditure for July 1889 item 11.

Voucher for subordinate supervision amounting to Rs 4–12–10 was described as a petty voucher and retained in the office instead of being sent to the Examiner's Office for audit.

15. The following are a few other instances:–

		Rs. a. p.
Imperial Schedule of Expenditure for July 1889	item 12	4–4–3
Irrigation — do — for December 1888	item 19	25–0–0
Provincial — do —	" 3	5–0–0
	" "	4–13–4
	" 10	1–5–4
Irrigation — do —	32	2–6–5
	2	10–0–0

Irrigation Schedule of Expenditure item 109 for July 1889.

16. Form A. M. 217 (Miscellaneous receipt) is used for acknowledgments of salaries of watchmen employed for maintaining and watching the naval plantation on the river embankment Sevelimadu Form P. M. 4 A. should have been used.

Imperial Schedule of Expenditure item No 8 for No 3.

17. Similarly watcher's pay for November 1888 for watching P. W. D. Rest house at Avadi was acknowledged on Form A. M. 217 (Miscellaneous receipt).

Provincial Schedule of Expenditure item No 4.

18. Also watcher's pay for November and December 1888 for watching P. W. D. Bungalow at Chingleput.

19. The Accountant's initials or signature, those also of the Executive Engineer on work Abstracts are not generally dated though this is required by code 1913 as modified by Standing Order 299 dated 22nd February 1888.

1745/19

20. Para 17 of last report. The Contractor's Ledger is not written up for November 1889. It is however complete to end of October 1889.

21. The famine tools were counted last on 30th October 1889 by the Executive Engineer but no report was sent to Superintending Engineer either on this occasion or on the 30th June last.

22. A register of contracts entered into for the execution of public works is maintained in the prescribed form A. M. 182 B but it does not contain all the contracts now in force. Contracts entered into previous to January 1889 and still in existence ~~[illegible]~~

could not be traced into the register which was opened in January 1889

23. In the case of following works

(1) Reconstructing the Vasudevan Kathenbakum and Pulvoy sluices in Uttramallur tank. Estimate Rs 9230 and

(2) Constructing Sub Registrar's Office at Uttramullur Estimate Rs 2800/-

the contract of V. Ramanuja Iyengar for Rs 8803 and 2667 respectively was accepted and contract executed on the 27th February 1889 or 35 days before the Superintending Engineer's acceptance which is dated 5th April 1889 (vide Superintending Engineer's No 118 of 5th April 1889)

24 In column "Authority for acceptance" against the above entries, is entered 26th February 1889 which is the date on which tender was opened and accepted by the Executive Engineer. The Superintending Engineer's authority should have been entered.

25 Generally the use of column 7 "authority for acceptance" and column 10 "Percentage of work done" is not properly understood. In the former only dates are entered without any indication as to the authority by whom the contract was accepted and in column 10 is entered "Estimate rate" which is incorrect. The percentage of deduction from contractors bills on account of security is the information that should be filled in in that column. 1745/20

26. The instructions contained in the Examiner's circular No 35 of 1889 regarding system of binding monthly accounts are not receiving attention. Monthly accounts in this Division are filed in a peculiar way. All cash accounts current together in one file. All schedule of transfers for all months in another and so on.

27 Corrections advised by Examiner's Office are carried through office copies of accounts, but no reference to the audit note or other document authorising the correction ~~is~~ are made in the docum corrected.

28. From the appearance of the lists of Vouchers (form No M 64) of this Division (office copies) from April 1889 they should be called for by Examiner's Office and columns 6 and 7 of Part II should be

compared as regards these lists with the same columns of lists submitted monthly to Examiner's office with the accounts of the division.

29. Regarding the following works there seems to have been an unnecessary number of subheads of works in the Register of Works and Work Abstracts

Name of work	Estimated Cost	By whom executed.	No of sub heads
Constructing new Barracks for 200 men at Poonamalle	166885	Contract	113
Reconstructing the Vasudavan Kuttipakum and delivery sluices in Ultramallur tank	9230	do	23
Improving the Laboratary of the Agricultural College at Saidapett	9920	do	31
Adopting and Improving Saidapett High School building to provide accommodation for the Teachers College	14460	Contract	30
Ottyambakum tank Improving the tank bund	9620	do	26

30. On the 7th October 1889 in drawing cheque No $\frac{15B}{39215}$ the Executive Engineer entered in the foil given to the contractor Upparu Narayadu Rs 297-0-10 while in the counterfoil the amount was entered as Rs 297-7-10. So the cheque cashed at the Treasury was for seven annas less than the amount entered in the cash book as paid to contractor making a difference of that amount between the treasury balance and the cash book balance. To adjust this an entry of 7 annas has been made in column "Bank or Treasury" on the Dr. side of the cash book which is incorrect. The proper adjustment would have been to enter the difference of 7 annas on the charge side of the cash book in column "Bank or Treasury" as a minus entry in red ink and the head of service originally charged thereby credited.

1225/21

31. In this Division a statement is kept in which the credits at each treasury and the cheques drawn from time to time against each treasury balance are entered. By totalling the cheques drawn and deducting it from the treasury balance, the balance at credit of each treasury can be ascertained but the counterfoils of cheques if written up would afford equally useful notice.

32. Repairing Cantonment Roads at the Mount Estimate Rs 4085

This work is carried out by mixed agency Materials collected for this work are not accounted for in ten day reports and part IV of work abstract is not maintained. The issue of materials from sub head "Materials at site" to final sub head of work is not set out in part I of Work Abstract for want of information from Sub Division Officer A statement in form A M 83 is sent up to the Divisional Office to check which there is no part IV of Work Abstract maintained.

33. The expenditure on this work for September and October 1889 has not been booked in the Register of works

34. The register does not show column "Arrears due" although there are arrears of two annas outstanding since November 1888 due to labourer Venkatasamy and having lapsed it should be credited to Provincial Revenue.

35. Improving the Laboratory of the Agricultural College at Saidapett Estimate Rs 9920

The register of works for this work for October 1889 is posted up. The figures as per work abstract do not agree with those entered in Register of works The work Abstract is evidently incomplete and the Register of works is said to have been posted without the help of a work abstract.

(245/22

36. Constructing a Light House at the Seven Pagodas

No register of works account has been opened for this work for the current year although the work is incomplete and there has been expenditure in August and October 1889. No work Abstract has been prepared.

37. The many professional books in this Office should be brought on to the Tools and Plant return they are apparently well enough cared for however.

38. With reference to para 23 of last report the entries in pages 6 and 7 of the service book of G. M. Subroyalu Naidu Overseer 2d Grade have not been attested by the Executive Engineer

Entered 8/3/95

39. Referring to para 26 of last report a service book has since been opened for Clerk

Do - 9/3/95

M Sarungapany Naidu but the opening entries in it are not signed by the head of the Office.

20 MAY 1890

40 The Military papers of Conductor J. S. Sanderson are not in the Divisional Office. The Sub Divisional allowance of Rs 30 which the Conductor is in receipt of for being in charge of the Chingleput Sub Division is entered in the service book which is not correct.

Attended
to
7/3/90

41 The entry in the Service book of N. Murugasa Moodeliar Overseer, of two months privilege leave from 27th July to 26th September 1889 is not signed by the Head of the Office.

Signed on
the 17/1/90
to
9/3/90

42. The grant of four months leave without pay from the forenoon of the 5th August 1889, to Clerk T. Venkataramegum Pillay is not entered in his service book, the explanation being that his leave has not expired.

Completed
to
7/3/90

43. × × × × ×

Negapatam
12th Decr 1889

sd/ H. Rainier
Inspecting (accts) officer

No. 546 d/ 4-2-90.

Forwarded to the Secretary to Government P. W. Department for the information and orders of Government, with the accompanying Summary and remarks.

2. Special attention is invited to items $\overset{1}{3}$, $\overset{1}{20}$ and $\overset{1}{28}$ which all relate to matters noticed also in last report (vide items $\overset{1}{3}$, $\overset{1}{2}$, and $\overset{1}{17}$) respectively.

1745/23

(C. No. 33.)

Division Chingleput Summary of Inspection Notes dated 12th December 1889

1745/24

24 FEB 90

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	3.	An imprest account of a subordinate not submitted for over 3 months and cause not known in the Divisional Office.	797	Apparently the subordinate's imprest (Rs 400) is unnecessarily large and should be reduced. The imprest account should have been submitted to the Executive Engineer about the end of each month so that expenditure incurred might be charged off. The Executive Engineer should look into the matter and report.
2	4.	Failure to produce an imprest account owing to its return to subordinate for certain explanation.		There should apparently have been no necessity for the return of the subordinate's imprest account, as the subordinate should have had the counterfoil with him. The Executive Engineer should report whether the account has been received back.
3	5.	Cash book and cash chest in charge of a clerk who is not the Head Clerk and who has not furnished any security.		No special action appears necessary until issue of the proposed rules under which the head clerk will be the recognised cashier keeping only the our cash books and not the Executive Engineer's (Vide para 3 of Examiner's Office Note No. 1131 dated 9th August 1889 to the Secretary to Government P.W. Department.)
4	6.	Contractor's bills, both originals and copies sent to Divisional Office through contractors and after check and	180	The practice is objectionable. It should be discontinued and the Executive Engineer should report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		to the Executive Engineer whether in camp or at Head Quarters again through contractors		
5	7	Failure to submit measurement sheets with bills in all cases	1018 G.O. 7460 dated 5 March [illegible]	The Executive Engineer should explain the disregard of the code rule, and should state whether the rule is now being observed
6	8	Failure to ~~[illegible]~~ mark copies of contractors' bills as such across every page	1018 Standing Order 2572 of 9 January 1889	The Executive Engineer should report what measures he has taken to secure the observance of the rule in future
7	9	Salaries irregularly disbursed prior to despatch of bill to Examiner for audit and irregular payment of first charges for pay to a clerk transferred to the Division prior to audit	273 (39) and 273 (39)	The Executive Engineer should explain the non-observance of the code rules and report what steps he has taken to prevent the recurrence of the irregularities noticed
8	11	Divisional Office copy of P. W. Code not kept up to date and want of a note regarding Standing Orders passed in	4 840	The Executive Engineer should make some clerk of his office responsible for keeping the code up to date and should satisfy himself by periodical inspection that

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	13	Failure to produce several vouchers owing to their having been mislaid		The Executive Engineer should report whether the missing vouchers have since been found.
10	14, 15	Vouchers for subordinate Supervision wrongly described as petty vouchers and not submitted for audit in 8 cases	1907 A	The vouchers should under code para 1907 A have been submitted to Examiner for audit. They should be forwarded now 1745/25
11	16 17 18	Acknowledgments for payments of salaries of watchmen taken on Form M 217 Miscellaneous receipt instead of on Form M 4A		There seems to be no objection to taking the receipt in such cases in form M 217
12	19.	Failure of Executive Engineer and Accountant as a rule, to date their signature or initials on work abstracts.	1913. Standing Order 299 of 22nd February 1889.	The initials or signature whether of the Accountant or the Executive Engineer should always be dated. The rule should be attended to in future
13	21	Failure of the Executive Engineer to report result of his inspection of famine tools to Superintending Engineer.	1913 A Standing Order 484 of 10 Septr 1888.	The failure to submit the report to the Superintending Engineer seems to require explanation

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
14	22	Register of contracts not complete as regards contracts prior to January 1889 when the Register was opened out.		It seems proper that all contracts still current should be entered in the Register.
15	23	Irregular acceptance of tenders and execution of contracts beyond his powers by the Executive Engineer prior to the Superintending Engineer's acceptance in two cases	1350	The irregular acceptance of tenders and execution of contracts beyond his powers by the Executive Engineer in these cases requires explanation.
16	24 and 25	Discrepancies in the Register of Contracts	Form 182B	Greater care should be taken in posting the Register of Contracts. The discrepancies noted should be rectified.
17	26	Failure to attend to instructions given in Examiner's Circular No. 35 of 1889 regarding binding of monthly accounts		The instructions in Examiner's Circular No. 35 were issued with the concurrence of the Chief Engineer P. W. Department. The Executive Engineer should explain why they are not being attended to
18	29	Sub heads of estimate apparently too numerous.		The Superintending Engineer might perhaps consider the possibility of reducing the number of separate items of estimate
19	30	Incorrect adjustment of the difference between the amount of a cheque given to a contractor and the amount entered in cash book	Art. 6 on Form M.3	It appears from the accounts that the necessary adjustment ~~have~~ has now been properly made 1745/26
20	31	Information regarding balances in treasuries which can be ascertained from counterfoils of cheques recorded in a separate ~~Establishment~~ statement	1620	The Executive Engineer should state whether counterfoils of cheques are written up and if not why not. Failure to note balances in treasuries resulting in an overdraft was noticed in last report para 4 (item 2 of summary)
21	32	Failure to account for materials received and issued on a work in ten day reports in consequence of which Part IV of the Work Abstract was not maintained and issues to final sub heads not recorded in Part I	1752	The failure to record receipts and issues of materials in the ten day report requires the Executive Engineer's explanation

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	33 36	Failure to post on works into the 'Register of works' 2 cases		The Executive Engineer should have the outlay posted into the Register and report when this has been done
23	34	Discrepancy in the 'Register of works' in regard to the arrears due on a work		The discrepancy should be rectified and the Executive Engineer should report accordingly.
24	34	Delay in the adjustment of arrears due to labourers	1750 Standing Order 430 of 25 July 1885	The arrears having lapsed should be credited to Provincial Revenue
25	35	A work abstract apparently incomplete		The work abstract should be completed.
26	36	Failure to prepare work abstracts for a certain work	1758 1764	The Executive Engineer should explain why work abstracts were not prepared for the work
27	37	Failure to bring professional books on to the Tools and Plant return		It seems desirable (as already pointed out in summary of inspection report of the Consulting Architect Division) to rule generally that books of reference should be included in the Half yearly return of Tools and Plant
28	38	Failure of the Executive Engineer to attest entries in a service book (noticed in last report).	864	The Executive Engineer should explain why the entries have not yet been attested by himself. This was noticed also in last report para 23 (Item 17 of summary)
29	39 41	Failure of the Executive Engineer to sign opening entries in one service book and privilege leave granted to a subordinate in another		The entries in the service books should be signed by the Executive Engineer who should report when this has been done 1745
30	40	Military papers of a military subordinate not forthcoming in the Divisional Office	733	The Executive Engineer should explain these papers were not forthcoming and rep whether they are now in his office
31	40	Irregular entry of Sub Divisional allowance in a service book		The entry of Sub Divisional allowan in the service book is irregular and should be scored out. Sub Divisional allowance are not taken into account calculating leave allowances and pensi
32	42	Failure to enter leave granted to a Clerk in his service book	864	The service book should be complete and the Executive Engineer should rep accordingly.

Major R.E.

Examiner of P. W. Accounts, Madras

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

1745/29

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				1745/28

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				4128 C.8.5 10.5.90
				20 MAY 1890
				Fw Sec 56 C/11

No. 743

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Cuddapah, 13th May 1890.

From
Lt Col. M. C. Clarke R.E.
Offg SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P.W. Department.

1745/30

SIR,

Enclosures. 10.
Deputy Examiner's Notes with Executive Engineer's Replies.
Examiner's Summary 1.
7 Vouchers.

With reference to G.O. No. 429 W dated 8th February 1890, I have the honor to forward the Inspecting Officer's Report of the Chingleput Divisional Office with the Executive Engineer's replies thereto.

I have the honor to be
Sir
Your obedient Servant
M C Clarke Lt Col R.E.
Offg Supg Engr 5th Circle

From No. 4530

The Supdg. Engineer
5th Circle

To
The Chief Engineer
P. W. Deptt.

Dated 15th
Recd 17th } May 1890.

Encls 10.

No 743.

Chingleput Divisional Office

Forwards the Inspecting Officer's Report of the — with Executive Engineer's Replies thereto —

No 2302 C d/19th May 1890

To E

For perusal and favour of remarks

16.5.90

D/-

(C. No. $\frac{1201}{8}$.)

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

dated 189 .

1245/31

Madras, 13. June 1890.

OFFICE NOTE No. 3467.

To

W.

Your office note No. 2302 C. dated 19th. May 1890.

Returned with the following remarks:-

(1) Item 3 of the summary.

The matter (rules for divisional cash transactions) is still under consideration.

(2) Item 5.

The code rule requires the submission of measurement lists or sheets — see also code para 1818 A, modified by standing order No. 1059 dated 21st. December 1889 --It is submitted that the rule should be observed as long as it is not modified, and that proposals to modify or cancel rules should be submitted separately if considered desirable.

(3) Item 7.

If the Executive Engineer were to require the head clerk of his office

1,000—19-6-90.

P W Cc No. 3601

to put up a certificate of the despatch of bills when sending cheques for signature or applying for the issue of cheques the Executive Engineer would probably find no difficulty in observing the rule.

Ad 14-6-9
Enc 11

(4) Item 9.

Further report promised is awaited.

(5) Item 13.

Will be seen to at the next inspection.

(6) Item 14.

The Executive Engineer might be asked to report again when the register has been brought up to date.

No. 1745 W/ 23rd June 1890
B/

(7) Item 27.

Orders on the subject are still awaited.

(8) Item 30.

The question (regarding disposal of military papers of non-commissioned officers promoted to warrant rank) will be separately submitted for orders.

Communicated
to the Superintending
Engineer B circle for
information and
guidance.

Communicated
to the Superintending
Engineer V circle for
information and
guidance.

[illegible]
18.6.90

OVB
16.6.90

Memo No. 2382 C 19.5.90
" " 2194 C 29.5.90
" " 427 W 28.2.90
" " 4128 C 16.9.89
" " 3094 C 5.7.89
for Proc. 2285 W 20.8.89
" " 238 W 27.1.89
A " 3168 W 2.11.88
" " 3168 W 22.11.87
" " 2580 W 4.11.85
" " 2573 W 13.10.84
" " 864 W 31.3.84
" " 1257 W 30.4.83

[illegible]
13/6

C.

[illegible]

13/6
(Enc 11)

16/6

1st Reminder sent 28.8.90
2nd Reminder 24.9.90

D
27/6.

[illegible] 20/6

To S. E. [illegible]
S. E. V Circle
Exr. Engr. [illegible] 18.6
[illegible] R. W. [illegible]